

State of California  
BOARD OF EQUALIZATION  
PROPERTY TAX RULES

Division 1. State Board of Equalization-Property Tax  
Chapter 2. Assessment  
Article 5. Situs

**Rule 201. Tax Situs of Air Carriers' Aircraft Components, Repair and Replacement Parts, and Supplies.**

*Authority:* Section 15606, Government Code.

*Reference:* Sections 443 and 1019, and Article 6, Chapter 5, Part 2, Division 1, Revenue and Taxation Code.

Aircraft components, repair and replacement parts, and supplies owned, claimed, possessed, controlled, or managed by an air carrier shall be assessed at the place where they are situated on the lien date. Items which have been moved temporarily to another location for processing or repair, such as radio equipment being serviced or an engine being overhauled, do not acquire another situs for taxation by reason of temporary removal from the place where they are habitually kept.

Components, parts, and supplies do not acquire more than one taxable situs, although individual items may be rotated between storage and operational use on various aircraft over a period of time.

*History:* Adopted February 9, 1967, effective February 14, 1967.  
Amended January 8, 1969, effective February 12, 1969.